E87 S3610-2.5

Selected Financial Data
Maryland Public Schools
1985-86
Part 3- Analysis of Costs

Office of Management Information Systems
Maryland State Department of Education
200 West Baltimore Street
Baltimore, Maryland 21201

OMIS 04110(R)202 3/87

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TABLE 1

Cost per Pupil Belonging for Current Expenses, Capital Outlay, and Debt Service: Prek - 12*

Maryland Public Schools: 1985 - 86

Local Unit	Grand Total	CURRENT EXPENSE				
		Total	Regular Programs	Transportation	Teachers' Retirement and Social Security	Current Capital Outlay and Debt Service+
TOTAL STATE	$4,166.97	$3,990.30	$3,273.95	$ 194.55	$ 521.80	$ 176.67
ALLEGANY	3,452.64	3,361.83	2,691.20	223.32	447.31	90.81
ANNE ARUNDEL	3,973.38	3,813.24	3,096.25	208.45	508.54	160.14
BALTIMORE CITY	3,694.65	3,443.96	2,902.81	104.91	436.24	250.69
BALTIMORE	4,727.34	4,565.46	3,786.51	153.74	625.20	161.88
CALVERT	3,963.70	3,854.38	3,113.01	264.97	476.39	109.32
CAROLINE	3,187.09	3,076.11	2,412.67	278.01	385.42	110.98
CARROLL	3,348.60	3,250.68	2,586.17	237.71	426.80	97.92
CECIL	3,374.09	3,341.90	2,720.82	201.48	419.60	32.19
CHARLES	3,538.19	3,419.10	2,729.79	285.07	404.24	119.09
DORCHESTER	3,832.12	3,698.52	2,972.12	280.00	446.39	133.60
FREDERICK	3,578.74	3,410.65	2,760.01	199.45	451.19	168.09
GARRETT	3,426.50	3,264.63	2,483.09	367.53	414.01	161.87
HARFORD	3,535.55	3,416.96	2,772.42	207.49	437.04	118.59
HOWARD	4,514.12	4,313.00	3,541.94	247.85	523.20	201.12
KENT	4,140.41	3,962.19	3,132.20	357.62	472.36	178.22
MONTGOMERY	5,533.65	5,295.01	4,364.67	220.36	709.97	238.64
PRINCE GEORGE'S	4,100.69	3,931.27	3,214.21	195.85	521.21	169.42
QUEEN ANNE'S	3,906.20	3,852.68	3,070.91	325.72	456.05	53.52
ST. MARY'S	3,692.34	3,634.97	2,923.00	283.19	428.78	57.37
SOMERSET	3,310.79	3,277.55	2,573.22	305.41	398.92	33.24
TALBOT	3,860.34	3,767.91	3,054.78	245.27	467.85	92.43
WASHINGTON	3,866.29	3,701.96	3,068.96	161.72	471.28	164.33
WICOMICO	3,517.68	3,361.14	2,686.98	227.50	446.66	156.54
WORCESTER	4,315.04	4,189.02	3,339.70	300.06	549.25	126.02

* Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

\+ Current Capital Outlay are expenditures of current funds which result in the acquisition of new fixed assets or additions to existing fixed assets; Debt Service expenditures include both principal and interest payments.

REVISED 5/87

TABLE 2

Cost per Pupil Belonging* for Current Expenses+

Maryland Public Schools: 1985 - 86

Local Unit	ALL COSTS INCLUDING TRANSPORTATION				ALL COSTS EXCLUDING TRANSPORTATION			
	Total Including State Share of Teachers' Retirement and Social Security Cost	Rank	Total Excluding State Share of Teachers' Retirement and Social Security Cost	Rank	Total Including State Share of Teachers' Retirement and Social Security Cost	Rank	Total Excluding State Share of Teachers' Retirement and Social Security Cost	Rank
TOTAL STATE	$3,990.31		$3,468.50		$3,795.75		$3,273.95	
ALLEGANY	3,361.84	18	2,914.52	19	3,138.51	18	2,691.20	19
ANNE ARUNDEL	3,813.25	9	3,304.70	9	3,604.80	6	3,096.25	8
BALTIMORE CITY	3,443.97	14	3,007.72	15	3,339.05	14	2,902.81	14
BALTIMORE	4,565.46	2	3,940.26	2	4,411.71	2	3,786.51	2
CALVERT	3,854.38	7	3,377.99	8	3,589.41	8	3,113.01	7
CAROLINE	3,076.12	24	2,690.69	24	2,798.10	24	2,412.67	24
CARROLL	3,250.68	23	2,823.88	23	3,012.97	21	2,586.17	21
CECIL	3,341.91	20	2,922.30	18	3,140.43	17	2,720.82	18
CHARLES	3,419.11	15	3,014.86	14	3,134.04	19	2,729.79	17
DORCHESTER	3,698.52	12	3,252.13	11	3,418.52	12	2,972.12	12
FREDERICK	3,410.66	17	2,959.46	17	3,211.20	15	2,760.01	16
GARRETT	3,264.64	22	2,850.62	22	2,897.11	23	2,483.09	23
HARFORD	3,416.96	16	2,979.92	16	3,209.46	16	2,772.42	15
HOWARD	4,313.00	3	3,789.80	3	4,065.15	3	3,541.94	3
KENT	3,962.20	5	3,489.83	5	3,604.57	7	3,132.20	6
MONTGOMERY	5,295.02	1	4,585.04	1	5,074.65	1	4,364.67	1
PRINCE GEORGE'S	3,931.28	6	3,410.06	6	3,735.43	5	3,214.21	5
QUEEN ANNE'S	3,852.69	8	3,396.63	7	3,526.96	10	3,070.91	9
ST. MARY'S	3,634.98	13	3,206.19	13	3,351.78	13	2,923.00	13
SOMERSET	3,277.55	21	2,878.63	21	2,972.14	22	2,573.22	22
TALBOT	3,767.92	10	3,300.06	10	3,522.64	11	3,054.78	11
WASHINGTON	3,701.96	11	3,230.68	12	3,540.24	9	3,068.96	10
WICOMICO	3,361.15	19	2,914.48	20	3,133.65	20	2,686.98	20
WORCESTER	4,189.02	4	3,639.77	4	3,888.96	4	3,339.70	4

* Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

\+ Includes the following expenditures: Administration, Instruction, Student Personnel Services, Health Services, Student Transportation, Operation and Maintenance of Plant and Fixed Charges; excludes Adult Education, Food Service operations, Outgoing Transfers, Community Services, and equipment.

REVISED 5/87

TABLE 3

Cost per Pupil Belonging* for Current Expenses+

Maryland Public Schools: 1985 - 86

Local Unit	Total Cost per Pupil Cost	R	Administration Cost	R	Instruction Cost	R	Special Education Cost	R	Student Personnel Services Cost	R	Health Services Cost	R	Student Transportation Cost	R	Operation of Plant Cost	R	Maintenance of Plant Cost	R	Fixed Charges Cost	R
TOTAL STATE	$3,468.50		$176.43		$1,966.56		$313.93		$ 18.76		$ 7.85		$194.55		$359.34		$113.07		$317.99	
ALLEGANY	2,914.52	19	133.35	20	1,717.28	18	199.42	21	13.85	17	0.45	17	223.32	15	303.19	18	75.25	20	248.38	16
ANNE ARUNDEL	3,304.70	9	150.37	16	1,979.38	5	261.55	11	29.05	1	0.00	23	208.45	17	325.90	14	120.10	9	229.87	17
BALTIMORE CITY	3,007.72	15	161.05	14	1,567.77	22	414.21	2	16.24	12	0.00	24	104.91	24	353.75	6	87.59	14	302.18	6
BALTIMORE	3,940.26	2	162.67	13	2,345.90	2	320.67	3	25.10	3	18.05	5	153.74	23	433.06	1	128.72	6	352.32	2
CALVERT	3,377.99	8	185.16	6	1,888.38	7	274.62	9	25.30	2	0.97	15	264.97	10	333.16	11	92.13	12	313.25	4
CAROLINE	2,690.69	24	146.88	17	1,538.81	23	175.47	24	11.72	22	0.37	18	278.01	9	278.27	20	60.26	23	200.86	23
CARROLL	2,823.88	23	130.19	21	1,717.62	17	201.30	20	12.96	19	10.03	9	237.71	13	253.58	23	68.10	22	192.35	24
CECIL	2,922.30	18	136.42	19	1,714.23	19	215.27	16	12.52	20	4.91	12	201.48	19	314.25	16	98.90	10	224.30	19
CHARLES	3,014.86	14	140.11	18	1,621.80	20	285.39	6	21.03	6	0.27	20	285.07	6	334.05	10	68.89	21	258.22	14
DORCHESTER	3,252.13	11	173.98	9	1,841.80	12	219.51	15	15.41	13	8.47	10	280.00	8	329.02	13	88.97	13	294.94	7
FREDERICK	2,959.46	17	167.69	12	1,759.03	15	187.77	22	10.09	23	1.99	14	199.45	20	338.73	8	87.22	15	207.44	22
GARRETT	2,850.62	22	122.05	23	1,588.97	21	208.15	18	23.79	5	0.14	21	367.53	1	247.37	24	34.28	24	258.31	13
HARFORD	2,979.92	16	102.93	24	1,801.52	13	177.14	23	14.82	14	18.78	4	207.49	18	324.28	15	79.42	17	253.50	15
HOWARD	3,789.80	3	245.09	2	2,153.58	4	286.26	5	17.60	10	24.03	1	247.85	11	380.86	3	123.28	8	311.23	5
KENT	3,489.83	5	214.76	4	1,866.13	9	274.11	10	7.93	24	0.65	16	357.62	2	340.24	7	165.56	2	262.78	11
MONTGOMERY	4,585.04	1	293.25	1	2,607.86	1	430.49	1	14.79	15	0.32	19	220.36	16	372.39	4	135.08	5	510.47	1
PRINCE GEORGE'S	3,410.06	6	150.38	15	1,847.19	11	314.24	4	20.50	8	17.69	6	195.85	21	395.54	2	136.82	4	331.83	3
QUEEN ANNE'S	3,396.63	7	184.21	7	1,878.82	8	252.00	12	24.12	4	21.09	2	325.72	3	289.84	19	138.40	3	282.39	8
ST. MARY'S	3,206.19	13	171.83	11	1,717.94	16	277.30	7	17.08	11	2.06	13	283.19	7	331.66	12	128.68	7	276.43	9
SOMERSET	2,878.63	21	215.36	3	1,522.03	24	227.89	14	11.75	21	11.19	8	305.41	4	272.00	21	86.84	16	226.12	18
TALBOT	3,300.06	10	200.85	5	1,968.75	6	245.62	13	20.86	7	6.66	11	245.27	12	304.14	17	95.36	11	215.51	21
WASHINGTON	3,230.68	12	173.12	10	1,851.01	10	211.81	17	14.52	16	0.01	22	161.72	22	364.29	5	192.31	1	261.85	12
WICOMICO	2,914.48	20	123.36	22	1,770.00	14	205.29	19	13.11	18	14.73	7	227.50	14	267.12	22	76.55	19	216.79	20
WORCESTER	3,639.77	4	177.59	8	2,163.57	3	274.92	8	18.31	9	19.46	3	300.06	5	336.12	9	76.93	18	272.78	10

* Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

+ State share of Teachers' Retirement and Social Security are not included.

Note : R = Rank

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TABLE 4

Cost per Pupil Attending* for Current Expenses+

Maryland Public Schools: 1985 - 86

Local Unit	Total Cost per Pupil Cost	R	Administration Cost	R	Instruction Cost	R	Special Education Cost	R	Student Personnel Services Cost	R	Health Services Cost	R	Student Transportation Cost	R	Operation of Plant Cost	R	Maintenance of Plant Cost	R	Fixed Charges Cost	R
TOTAL STATE	$3,774.33		$191.98		$2,139.96		$341.61		$ 20.42		$ 8.54		$211.70		$391.02		$123.03		$346.03	
ALLEGANY	3,111.73	19	142.37	20	1,833.48	19	212.91	21	14.79	17	0.48	17	238.43	15	323.70	18	80.34	20	265.19	16
ANNE ARUNDEL	3,532.19	9	160.72	16	2,115.63	5	279.56	11	31.05	1	0.00	23	222.80	17	348.34	14	128.36	9	245.69	17
BALTIMORE CITY	3,488.97	11	186.82	9	1,818.62	20	480.48	1	18.83	10	0.00	24	121.69	24	410.35	3	101.61	12	350.53	4
BALTIMORE	4,226.52	2	174.49	14	2,516.33	2	343.97	3	26.92	3	19.36	5	164.91	23	464.52	1	138.07	7	377.92	2
CALVERT	3,607.40	8	197.74	6	2,016.63	7	293.27	8	27.02	2	1.04	15	282.97	10	355.79	11	98.38	13	334.52	5
CAROLINE	2,860.84	24	156.16	17	1,636.12	23	186.57	24	12.46	22	0.40	18	295.59	9	295.87	20	64.07	23	213.57	23
CARROLL	3,017.91	23	139.14	21	1,835.64	18	215.13	20	13.85	18	10.72	9	254.04	13	271.00	23	72.77	21	205.57	24
CECIL	3,192.67	16	149.04	18	1,872.83	15	235.18	15	13.68	20	5.37	12	220.12	19	343.32	16	108.06	10	245.05	18
CHARLES	3,177.77	17	147.68	19	1,709.43	21	300.81	6	22.17	8	0.28	20	300.47	7	352.10	12	72.61	22	272.17	14
DORCHESTER	3,458.00	12	184.99	10	1,958.39	12	233.40	16	16.39	13	9.01	10	297.73	8	349.84	13	94.60	14	313.61	7
FREDERICK	3,207.37	15	181.74	13	1,906.38	14	203.50	22	10.94	23	2.16	14	216.16	20	367.11	7	94.52	15	224.82	22
GARRETT	3,043.29	22	130.30	23	1,696.37	22	222.22	18	25.40	5	0.15	21	392.37	1	264.09	24	36.59	24	275.77	13
HARFORD	3,176.90	18	109.74	24	1,920.60	13	188.85	23	15.80	15	20.03	4	221.21	18	345.72	15	84.67	17	270.25	15
HOWARD	4,042.46	3	261.43	2	2,297.17	3	305.34	5	18.77	11	25.63	1	264.37	11	406.25	4	131.50	8	331.98	6
KENT	3,726.64	5	229.33	4	1,992.76	10	292.71	9	8.47	24	0.70	16	381.89	2	363.33	8	176.79	2	280.61	11
MONTGOMERY	4,942.73	1	316.13	1	2,811.30	1	464.07	2	15.94	14	0.34	19	237.56	16	401.44	5	145.62	5	550.30	1
PRINCE GEORGE'S	3,722.63	6	164.16	15	2,016.50	8	343.04	4	22.38	6	19.31	6	213.80	21	431.79	2	149.36	3	362.24	3
QUEEN ANNE'S	3,624.16	7	196.55	7	2,004.67	9	268.88	12	25.74	4	22.50	2	347.54	3	309.26	19	147.67	4	301.31	8
ST. MARY'S	3,447.98	13	184.79	11	1,847.50	17	298.21	7	18.37	12	2.22	13	304.55	6	356.67	9	138.38	6	297.27	9
SOMERSET	3,084.59	20	230.77	3	1,630.93	24	244.20	14	12.59	21	11.99	8	327.26	4	291.46	21	93.06	16	242.30	19
TALBOT	3,523.12	10	214.43	5	2,098.62	6	262.23	13	22.27	7	7.11	11	261.85	12	324.70	17	101.81	11	230.08	20
WASHINGTON	3,440.26	14	184.35	12	1,971.09	11	225.55	17	15.46	16	0.01	22	172.21	22	387.93	6	204.78	1	278.84	12
WICOMICO	3,079.50	21	130.35	22	1,870.21	16	216.92	19	13.85	19	15.57	7	240.38	14	282.25	22	80.88	19	229.07	21
WORCESTER	3,862.08	4	188.43	8	2,295.72	4	291.71	10	19.43	9	20.65	3	318.38	5	356.65	10	81.63	18	289.44	10

* Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

+ State share of Teachers' Retirement and Social Security are not included.

Note : R = Rank

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TABLE 6

Cost per Pupil Belonging* Excluding Federal Funds:

Maryland Public Schools: 1985 - 86

Local Unit	Total Current Expenses	Current Expense Excluding Transportation	Student Transportation	Administration	Instruction	Special Education	Student Personnel Services	Health Services	Operation of Plant	Maintenance of Plant	Fixed Charges
TOTAL STATE	$3,312.33	$3,118.34	$ 193.99	$ 165.40	$1,885.49	$ 285.44	$ 18.38	$ 7.56	$ 359.20	$ 113.06	$ 283.76
ALLEGANY	2,762.82	2,539.50	223.32	117.11	1,646.97	168.36	13.79	0.44	303.01	75.25	214.55
ANNE ARUNDEL	3,197.84	2,989.40	208.44	146.08	1,926.61	235.55	29.05	0.00	325.90	120.10	206.08
BALTIMORE CITY	2,681.51	2,576.64	104.86	136.67	1,375.63	379.36	15.01	0.00	353.75	87.59	228.60
BALTIMORE	3,834.93	3,681.24	153.69	155.05	2,291.82	298.62	24.50	17.57	432.47	128.72	332.47
CALVERT	3,216.48	2,951.89	264.59	170.82	1,814.33	239.16	25.30	0.97	332.93	92.13	276.22
CAROLINE	2,510.74	2,232.73	278.01	129.17	1,444.39	142.27	11.72	0.37	278.13	60.26	166.39
CARROLL	2,729.58	2,492.74	236.84	122.21	1,679.90	172.64	12.96	10.03	253.58	68.10	173.28
CECIL	2,806.24	2,605.37	200.86	131.11	1,660.33	188.15	12.52	1.72	314.15	98.90	198.46
CHARLES	2,879.74	2,595.14	284.59	125.75	1,562.34	251.35	21.02	0.27	334.01	68.88	231.49
DORCHESTER	2,948.83	2,674.37	274.46	156.93	1,680.72	170.53	15.41	3.18	327.72	88.97	230.86
FREDERICK	2,856.76	2,657.30	199.45	162.62	1,711.75	159.34	10.09	1.99	338.73	87.22	185.52
GARRETT	2,610.97	2,244.32	366.65	110.89	1,462.98	166.20	18.64	0.14	247.24	34.28	203.92
HARFORD	2,876.86	2,669.36	207.49	96.77	1,748.09	154.86	14.82	18.78	324.28	79.42	232.32
HOWARD	3,711.27	3,463.41	247.85	239.85	2,127.56	256.50	17.60	23.91	380.86	123.28	293.81
KENT	3,330.24	2,972.61	357.62	194.06	1,795.52	237.93	7.93	0.65	340.04	165.56	230.89
MONTGOMERY	4,490.43	4,270.47	219.96	288.77	2,565.53	407.50	14.79	0.32	372.37	135.08	486.08
PRINCE GEORGE'S	3,274.10	3,080.34	193.76	139.21	1,776.96	290.64	20.50	17.60	395.54	136.82	303.03
QUEEN ANNE'S	3,112.15	2,788.21	323.94	169.89	1,752.66	158.31	24.12	20.56	287.90	138.40	236.34
ST. MARY'S	3,043.97	2,761.01	282.96	163.99	1,634.96	242.13	17.08	0.21	331.66	128.68	242.29
SOMERSET	2,536.67	2,233.33	303.34	155.05	1,403.39	151.79	10.67	0.43	268.64	86.74	156.60
TALBOT	3,100.35	2,855.44	244.91	184.32	1,864.23	203.85	20.86	3.33	304.14	95.36	179.33
WASHINGTON	3,059.46	2,897.73	161.72	162.99	1,767.80	174.79	14.52	0.00	364.07	192.31	221.22
WICOMICO	2,771.84	2,545.20	226.64	115.16	1,694.87	178.37	13.11	14.22	266.85	76.55	186.05
WORCESTER	3,445.68	3,147.67	298.01	161.51	2,073.56	239.14	10.50	19.22	335.82	76.93	230.96

* Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

REVISED 5/87

Table 7

Cost per Pupil Belonging* for Materials of Instruction, Texbooks and Library Books: Prek - 12
Maryland Public Schools: 1983-84 - 1985-86

	Total Supplies and Materials#			Textbooks			Library Books		
Local Unit	1983-84	1984-85	1985-86	1983-84	1984-85	1985-86	1983-84	1984-85	1985-86
Total State	$ 69.63	$ 76.40	$ 84.45	$19.13	$22.27	$ 25.09	$ 6.91	$ 6.80	$ 8.73
Allegany	54.34	81.81	86.90	6.27	22.21	21.76	11.04	5.49	12.34
Anne Arundel	83.20	86.56	102.66	13.30	16.00	22.11	6.85	7.59	8.01
Baltimore City	52.90	54.98	63.68	13.92	20.27	23.78	3.50	2.95	3.38
Baltimore	65.46	74.86	81.27	23.34	25.18	27.36	6.24	2.61	6.35
Calvert	118.60	116.16	129.92	34.87	39.09	39.86	14.64	13.07	14.11
Caroline	88.99	59.60	78.41	43.18	25.98	41.80	6.67	11.66	7.90
Carroll	94.19	95.58	97.34	24.81	25.02	26.28	9.35	13.64	11.55
Cecil	75.14	86.10	80.64	23.23	30.11	21.45	6.15	10.69	11.75
Charles	55.31	62.12	79.96	14.17	16.93	21.69	7.24	7.16	10.35
Dorchester	69.25	74.14	73.66	10.33	6.62	10.31	8.12	6.26	10.10
Frederick	76.80	85.70	80.97	15.60	21.71	19.99	15.69	14.05	8.45
Garrett	64.90	57.30	69.63	25.75	21.72	28.57	4.95	3.93	7.30
Harford	79.47	87.42	93.22	30.46	34.40	32.80	12.03	14.19	14.26
Howard	111.15	125.04	129.39	27.09	31.02	30.20	14.58	14.66	21.76
Kent	56.60	91.92	105.78	16.78	29.70	29.46	5.18	11.48	12.52
Montgomery	76.31	87.43	95.11	20.08	21.24	23.99	7.37	7.74	13.89
Prince George's	56.10	59.23	70.47	17.64	20.66	26.16	2.15	2.30	3.72
Queen Anne's	98.45	88.26	91.16	37.90	24.56	83.60	13.04	14.90	0.00
St. Mary's	88.29	91.17	92.91	23.68	18.26	17.42	17.50	16.87	20.95
Somerset	67.54	81.29	77.57	16.04	23.88	20.54	3.52	5.27	5.57
Talbot	109.98	121.41	116.98	13.19	13.63	11.95	17.75	17.32	17.79
Washington	49.77	59.25	59.19	14.42	18.65	14.73	7.07	9.08	8.98
Wicomico	62.13	94.44	90.46	12.01	32.10	26.72	11.21	13.13	12.94
Worcester	122.26	128.32	140.02	24.62	20.99	29.80	11.79	11.61	11.06

*Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.
#Includes textbooks, library books and all other instructional supplies and materials.

REVISED 5/87

TABLE 8

Percent Distribution of Current Expenses: Maryland Public Schools: 1985 - 86

Local Unit	Student Transportation	Administration	INSTRUCTION Regular	INSTRUCTION Special Education	Student Personnel Services	Health Services	Operation of Plant	Maintenance of Plant	FIXED CHARGES Local Share	FIXED CHARGES State Share	Community Services	Outgoing Transfers*	Current Capital Outlay
STATE AVERAGE	4.9	4.3	48.0	7.6	0.5	0.2	8.7	3.2	7.7	12.7	0.2	0.9	1.1
ALLEGANY	6.7	3.8	49.5	5.7	0.4	+	8.7	2.7	7.1	12.9	0.4	0.1	1.9
ANNE ARUNDEL	5.3	3.8	51.0	6.7	0.7	+	8.3	3.5	5.9	13.0	+	0.7	1.0
BALTIMORE CITY	3.0	4.6	44.5	11.7	0.5	+	10.0	2.8	8.5	12.3	+	1.7	0.5
BALTIMORE	3.5	3.5	50.4	6.8	0.5	0.4	9.2	3.1	7.5	13.4	0.1	0.9	0.7
CALVERT	6.7	4.7	47.7	6.9	0.6	+	8.4	2.7	7.9	12.0	0.4	0.3	1.7
CAROLINE	8.5	4.5	47.1	5.4	0.4	+	8.5	2.8	6.2	11.8	0.2	2.3	2.4
CARROLL	7.1	3.9	51.3	6.0	0.4	0.3	7.5	2.6	5.7	12.7	0.4	0.3	1.9
CECIL	6.0	4.0	50.3	6.3	0.4	0.1	9.2	3.4	6.6	12.3	0.2	0.3	0.9
CHARLES	8.0	3.9	45.9	8.0	0.6	+	9.4	2.2	7.3	11.4	1.5	0.3	1.4
DORCHESTER	7.4	4.6	48.9	5.8	0.4	0.2	8.7	2.5	7.8	11.8	0.6	0.4	0.8
FREDERICK	6.0	4.7	49.9	5.3	0.3	0.1	9.6	3.1	5.9	12.7	0.2	0.4	2.0
GARRETT	10.4	3.5	45.1	5.9	0.7	+	7.0	2.3	7.3	11.7	0.2	1.3	4.6
HARFORD	6.1	3.0	51.7	5.1	0.4	0.5	9.3	2.8	7.3	12.5	+	0.5	0.7
HOWARD	5.4	5.4	47.0	6.3	0.4	0.5	8.3	4.1	6.8	11.4	1.2	0.9	2.3
KENT	8.9	5.2	45.6	6.6	0.2	+	8.2	4.9	6.4	11.4	0.5	0.6	1.4
MONTGOMERY	4.3	5.4	48.2	7.9	0.3	+	6.8	2.8	9.4	13.0	+	1.3	0.6
PRINCE GEORGE'S	5.1	3.7	45.6	7.7	0.5	0.4	9.7	3.7	8.2	12.8	0.2	0.8	1.5
QUEEN ANNE'S	8.3	4.6	47.9	6.4	0.6	0.5	7.3	3.9	7.1	11.5	0.3	0.8	0.8
ST. MARY'S	7.6	4.6	46.2	7.4	0.5	0.1	8.9	3.9	7.4	11.5	0.3	0.1	1.5
SOMERSET	9.0	6.4	46.1	6.7	0.3	0.3	8.0	2.7	6.7	11.8	0.9	+	1.0
TALBOT	6.3	5.2	50.7	6.3	0.5	0.2	7.8	2.8	5.6	12.1	0.4	0.7	1.4
WASHINGTON	4.3	4.5	48.6	5.5	0.4	+	9.5	5.5	6.9	12.3	0.8	0.3	1.3
WICOMICO	6.6	3.6	51.8	6.0	0.4	0.4	7.8	2.7	6.3	13.0	0.3	+	1.0
WORCESTER	6.9	4.1	50.5	6.4	0.4	0.5	7.8	2.4	6.3	12.7	0.1	+	1.8

* Includes transfers made to other Maryland Local Units

\+ Less than 0.1 percent

NOTE: Percentages may not equal 100% due to rounding

REVISED 5/87

TABLE 9

Percent Distribution of Day School Current Expenses
Maryland Public Schools: 1985 - 86

Local Unit	Student Transportation	Administration	INSTRUCTION		Student Personnel Services	Health Services	Operation of Plant	Maintenance of Plant	Fixed Charges*
			Regular	Special Education					
STATE AVERAGE	5.7	5.0	56.4	9.0	0.5	0.2	10.3	3.7	9.1
ALLEGANY	7.9	4.5	58.4	6.8	0.5	+	10.3	3.2	8.4
ANNE ARUNDEL	6.2	4.5	59.8	7.8	0.9	+	9.8	4.1	6.9
BALTIMORE CITY	3.5	5.3	52.0	13.7	0.5	+	11.7	3.2	10.0
BALTIMORE	4.1	4.1	59.3	8.1	0.6	0.5	10.9	3.6	8.9
CALVERT	7.8	5.4	55.8	8.1	0.7	+	9.8	3.2	9.2
CAROLINE	10.2	5.4	56.6	6.5	0.4	+	10.2	3.3	7.4
CARROLL	8.3	4.6	60.5	7.1	0.5	0.4	8.9	3.1	6.7
CECIL	6.9	4.6	58.3	7.3	0.4	0.2	10.7	3.9	7.6
CHARLES	9.4	4.6	53.8	9.4	0.7	+	11.0	2.6	8.5
DORCHESTER	8.6	5.3	56.6	6.7	0.5	0.3	10.0	2.9	9.0
FREDERICK	7.0	5.6	58.9	6.3	0.3	0.1	11.3	3.7	6.9
GARRETT	12.7	4.2	54.9	7.2	0.8	+	8.5	2.8	8.9
HARFORD	7.0	3.4	60.0	5.9	0.5	0.6	10.8	3.3	8.4
HOWARD	6.4	6.4	55.9	7.4	0.5	0.6	9.9	4.8	8.1
KENT	10.4	6.0	52.9	7.7	0.2	+	9.6	5.7	7.4
MONTGOMERY	5.0	6.3	56.7	9.3	0.3	+	8.0	3.3	11.0
PRINCE GEORGE'S	6.0	4.4	53.8	9.1	0.6	0.5	11.5	4.4	9.6
QUEEN ANNE'S	9.6	5.4	55.3	7.3	0.7	0.6	8.4	4.5	8.2
ST. MARY'S	8.8	5.3	53.4	8.6	0.5	0.1	10.3	4.5	8.6
SOMERSET	10.5	7.4	53.4	7.8	0.4	0.4	9.3	3.1	7.7
TALBOT	7.4	6.1	59.3	7.4	0.6	0.2	9.2	3.3	6.5
WASHINGTON	5.1	5.3	57.0	6.5	0.4	+	11.2	6.4	8.0
WICOMICO	7.8	4.2	60.5	7.0	0.4	0.5	9.1	3.1	7.4
WORCESTER	8.1	4.8	59.2	7.5	0.5	0.5	9.1	2.8	7.4

* Expenditures for State Share of Teachers' Retirement and Social Security are not included.

\+ Less than 0.1 percent

NOTE: Percentages may not equal 100% due to rounding

REVISED 5/87